



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 18, 2011

Charles T. Chrietzberg, Jr.  
Chief Executive Officer and President  
Northern California Bancorp, Inc.  
601 Munras Avenue  
Monterey, California 93940

**Re: Northern California Bancorp, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 0-27666**

Dear Mr. Chrietzberg:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David Lyon  
Senior Financial Analyst